



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

42 Richland 0831 Sidney Public Schools

0745 Sidney Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,014,652.88	5,008,625.83	0.00	6,027.05	0.00	0.00
21XX Support Services - Students	597,313.79	597,313.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	61,991.44	61,991.44	0.00	0.00	0.00	0.00
222X Educational Media Services	392,789.76	392,789.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	529,431.46	529,431.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	490,051.09	490,051.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	140,359.89	16,825.66	123,534.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	929,321.04	929,321.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	454,495.30	254,479.50	0.00	200,015.80	0.00	0.00
34XX Extracurricular - Activities	12,003.03	12,003.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,085.68	47,085.68	0.00	0.00	0.00	0.00
Totals	8,669,495.36	8,339,918.28	123,534.23	206,042.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,669,495.36					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

42 Richland 0831 Sidney Public Schools

0746 Sidney H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,784,368.65	2,720,449.28	0.00	63,919.37	0.00	0.00
21XX Support Services - Students	165,846.17	165,846.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,412.51	26,412.51	0.00	0.00	0.00	0.00
222X Educational Media Services	145,468.09	145,468.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	319,682.34	319,682.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	337,394.38	337,394.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,990.88	16,825.53	77,165.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	708,827.74	705,922.13	0.00	2,905.61	0.00	0.00
27XX Student Transportation Services	644,250.76	184,585.56	0.00	459,665.20	0.00	0.00
31XX Food Services	476,935.71	476,935.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	63,587.00	63,587.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	192,811.94	192,811.94	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	495,312.00	0.00	0.00	495,312.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,334,926.83	0.00	0.00	1,334,926.83	0.00	0.00
Totals	7,789,815.00	5,355,920.64	77,165.35	2,356,729.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,789,815.00					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0745 Sidney Elem	Indirect/Direct	123,534.23 / 8,339,918.28	1.48%		
	LE 0746 Sidney H S	Indirect/Direct	77,165.35 / 5,355,920.64	1.44%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0745 Sidney Elem	0.0215	0.0207	0.0208	0.0199	1.48%
	0746 Sidney H S	0.0182	0.0207	0.0208	0.0199	1.44%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0745 Sidney Elem	0.0196	0.0207	0.0000	0.0000	
	0746 Sidney H S	0.0152	0.0207	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0745 Sidney Elem	0.0215	0.0207	0.0208	0.0199	
	0746 Sidney H S	0.0182	0.0207	0.0208	0.0199	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0745 Sidney Elem	1.86%	
	0746 Sidney H S	1.79%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0831 Sidney Public Schools	Your Preliminary Rate by School System (SS) is:	1.83%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

42 Richland 0832 Savage Public Schools

0747 Savage Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	615,367.23	615,367.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,711.36	14,711.36	0.00	0.00	0.00	0.00
222X Educational Media Services	7,308.94	7,308.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	46,016.25	46,016.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,908.33	1,908.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,892.56	4,101.36	34,791.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,257.06	76,417.14	0.00	10,839.92	0.00	0.00
27XX Student Transportation Services	57,288.49	57,288.49	0.00	0.00	0.00	0.00
31XX Food Services	78,923.03	78,923.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	676.76	676.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,982.57	12,982.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	71,125.91	0.00	0.00	71,125.91	0.00	0.00
Totals	1,032,458.49	915,701.46	34,791.20	81,965.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,032,458.49					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

42 Richland 0832 Savage Public Schools

0748 Savage H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	463,394.22	463,394.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,274.01	21,274.01	0.00	0.00	0.00	0.00
222X Educational Media Services	9,627.03	9,627.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,293.71	56,293.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,500.50	2,500.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,984.24	3,956.54	36,027.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	266,720.57	104,513.57	0.00	162,207.00	0.00	0.00
27XX Student Transportation Services	46,165.47	46,165.47	0.00	0.00	0.00	0.00
31XX Food Services	27,705.46	27,705.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,702.03	6,702.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,996.78	44,996.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	184,635.69	0.00	0.00	184,635.69	0.00	0.00
Totals	1,169,999.71	787,129.32	36,027.70	346,842.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,169,999.71					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0747 Savage Elem	Indirect/Direct	34,791.20 / 915,701.46	3.80%		
	LE 0748 Savage H S	Indirect/Direct	36,027.70 / 787,129.32	4.58%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0747 Savage Elem	0.0350	0.0340	0.0331	0.0317	3.80%
	0748 Savage H S	0.0351	0.0340	0.0331	0.0317	4.58%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0747 Savage Elem	0.0000	0.0000	0.0000	0.0000	
	0748 Savage H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0747 Savage Elem	0.0350	0.0340	0.0331	0.0317	
	0748 Savage H S	0.0351	0.0340	0.0331	0.0317	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0747 Savage Elem	3.26%	
	0748 Savage H S	3.41%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0832 Savage Public Schools	Your Preliminary Rate by School System (SS) is:	3.34%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

42 Richland 0833 Brorson Elementary

0749 Brorson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	170,838.07	170,838.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,030.51	3,030.51	0.00	0.00	0.00	0.00
222X Educational Media Services	1,895.86	1,895.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,790.78	0.00	45,790.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,394.25	36,394.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,158.65	39,158.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,148.00	0.00	0.00	5,148.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,382.47	0.00	0.00	2,382.47	0.00	0.00
Totals	304,638.59	251,317.34	45,790.78	7,530.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	304,638.59					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0749 Brorson Elem	Indirect/Direct	45,790.78 / 251,317.34	18.22%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0749 Brorson Elem	0.1531	0.3346	0.3360	0.3560	18.22%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0749 Brorson Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0749 Brorson Elem	0.1531	0.3346	0.3360	0.3560	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0749 Brorson Elem				25.88%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0833 Brorson Elementary	Your Preliminary Rate by School System (SS) is:	25.88%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

42 Richland 0834 Fairview Public Schools

0750 Fairview Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,343,749.61	1,343,749.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	96,798.38	96,798.38	0.00	0.00	0.00	0.00
222X Educational Media Services	22,204.28	22,204.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	92,686.01	92,686.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	91,263.46	91,263.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,460.28	12,010.39	33,449.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	974,670.36	194,551.96	0.00	780,118.40	0.00	0.00
27XX Student Transportation Services	250,352.03	250,352.03	0.00	0.00	0.00	0.00
31XX Food Services	142,475.85	142,475.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,620.47	9,620.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,487.22	24,487.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,010.81	0.00	0.00	3,010.81	0.00	0.00
Totals	3,096,778.76	2,280,199.66	33,449.89	783,129.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,096,778.76					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

42 Richland 0834 Fairview Public Schools

0751 Fairview H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	995,007.02	988,162.02	0.00	6,845.00	0.00	0.00
222X Educational Media Services	46,499.55	46,499.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,153.55	103,153.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,316.23	81,316.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,410.78	14,507.84	44,902.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	612,699.91	175,568.86	0.00	437,131.05	0.00	0.00
27XX Student Transportation Services	62,302.37	62,302.37	0.00	0.00	0.00	0.00
31XX Food Services	37,844.18	37,844.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	51,423.10	51,423.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	103,969.82	103,969.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,621.20	0.00	0.00	1,621.20	0.00	0.00
Totals	2,155,247.71	1,664,747.52	44,902.94	445,597.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,155,247.71					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*		Requested Reclassified Rate**	
LE 0750 Fairview Elem		Indirect/Direct	33,449.89 / 2,280,199.66	1.47%				
LE 0751 Fairview H S		Indirect/Direct	44,902.94 / 1,664,747.52	2.70%				
Line B Preliminary Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0750 Fairview Elem	0.0212	0.0204	0.0201	0.0206	1.47%
			0751 Fairview H S	0.0265	0.0204	0.0201	0.0206	2.70%
Line C Approved Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0750 Fairview Elem	0.0000	0.0000	0.0000	0.0000	
			0751 Fairview H S	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0750 Fairview Elem	0.0212	0.0204	0.0201	0.0206	
			0751 Fairview H S	0.0265	0.0204	0.0201	0.0206	
Line E Five Year Average with 5% Discount			LE				2016	LE Reclaasified Rate
			0750 Fairview Elem				1.84%	
			0751 Fairview H S				2.18%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
0834 Fairview Public Schools			Your Preliminary Rate by School System (SS) is:				2.01%	
This same rate is applied to both EL and HS in the same SS								

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

42 Richland 0837 Rau Elementary

0754 Rau Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	587,633.64	571,450.64	0.00	16,183.00	0.00	0.00
21XX Support Services - Students	8,363.09	8,363.09	0.00	0.00	0.00	0.00
222X Educational Media Services	23,245.86	23,245.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	123,931.51	0.00	123,931.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,891.69	82,891.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	84,752.75	84,752.75	0.00	0.00	0.00	0.00
31XX Food Services	75,343.11	75,343.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,703.28	0.00	0.00	1,703.28	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,760.23	0.00	0.00	17,760.23	0.00	0.00
Totals	1,005,625.16	846,047.14	123,931.51	35,646.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,005,625.16					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0754 Rau Elem	Indirect/Direct	123,931.51 / 846,047.14	14.65%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0754 Rau Elem	0.1161	0.1094	0.1123	0.1163	14.65%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0754 Rau Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0754 Rau Elem	0.1161	0.1094	0.1123	0.1163	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0754 Rau Elem				11.41%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0837 Rau Elementary	Your Preliminary Rate by School System (SS) is:	11.41%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

42 Richland 0851 Lambert Public Schools

0768 Lambert Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	663,605.01	663,605.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,402.03	24,402.03	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,271.71	2,271.71	0.00	0.00	0.00	0.00
222X Educational Media Services	17,541.83	17,541.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,881.42	102,881.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	19,365.94	19,365.94	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	28,385.81	0.00	28,385.81	0.00	0.00	0.00
25XX Support Services - Business	67,981.31	0.00	67,981.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	187,384.51	175,721.00	0.00	11,663.51	0.00	0.00
27XX Student Transportation Services	173,248.28	144,998.28	0.00	28,250.00	0.00	0.00
31XX Food Services	87,814.89	87,814.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,567.00	5,567.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,087.56	14,087.56	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,010.08	0.00	0.00	8,010.08	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,273.80	0.00	0.00	1,273.80	0.00	0.00
Totals	1,403,821.18	1,258,256.67	96,367.12	49,197.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,403,821.18					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

42 Richland 0851 Lambert Public Schools

0769 Lambert H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	572,920.04	572,920.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	25,797.90	25,797.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,281.17	2,281.17	0.00	0.00	0.00	0.00
222X Educational Media Services	10,346.59	10,346.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,811.86	94,811.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,195.78	38,195.78	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	28,385.93	0.00	28,385.93	0.00	0.00	0.00
25XX Support Services - Business	46,994.23	0.00	46,994.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,303.39	137,368.53	0.00	5,934.86	0.00	0.00
27XX Student Transportation Services	173,300.62	145,050.62	0.00	28,250.00	0.00	0.00
31XX Food Services	37,498.87	37,498.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	74,738.22	74,738.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,576.95	54,266.95	0.00	15,310.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,010.09	0.00	0.00	8,010.09	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	694.80	0.00	0.00	694.80	0.00	0.00
Totals	1,326,856.44	1,193,276.53	75,380.16	58,199.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,326,856.44					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0768 Lambert Elem	Indirect/Direct	96,367.12 / 1,258,256.67	7.66%				
	LE 0769 Lambert H S	Indirect/Direct	75,380.16 / 1,193,276.53	6.32%				
Line B Preliminary Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0768 Lambert Elem			0.0388	0.0406	0.0366	0.0379	7.66%
	0769 Lambert H S			0.0337	0.0406	0.0366	0.0379	6.32%
Line C Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0768 Lambert Elem			0.0000	0.0000	0.0000	0.0000	
	0769 Lambert H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0768 Lambert Elem			0.0388	0.0406	0.0366	0.0379	
	0769 Lambert H S			0.0337	0.0406	0.0366	0.0379	
Line E Five Year Average with 5% Discount	LE						2016	LE Reclaasified Rate
	0768 Lambert Elem						4.38%	
	0769 Lambert H S						4.03%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0851 Lambert Public Schools			Your Preliminary Rate by School System (SS) is:			4.21%	
				This same rate is applied to both EL and HS in the same SS				

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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